

NOV 07 '11 -3 03 PM

SURFACE TRANSPORTATION BOARD

**ATEL**
Leasing Corporation*

November 7, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

Re: Document for Recordation:
1. Memorandum of Lease

Dear Section Chief:

Attached please find for recordation one (1) copy of Memorandum of Lease, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses to the Memorandum of Lease executed as of June 15, 2011, are:

Lessor: ATEL Leasing Corporation, as Trustee of the WEST0 Trust
600 California Street, 6th Floor
San Francisco, CA 94108

Lessee: Illinois Central Railroad Company
c/o Canadian National Railway Company
935 de La Gauchetiere Street West
Montreal, Quebec, H3B 2M9, Canada

A description of the railroad equipment covered by the Memorandum of Lease is:

One hundred twenty (120) used 4400 cubic foot gondola coal cars, bearing car mark numbers AEQX 90000 through AEQX 90019 inclusive, AEQX 90021 through AEQX 90069 inclusive, AEQX 90071 through AEQX 90080 inclusive, AEQX 90082 through AQEX 90101, AEQX 90103 through AEQX 90119, AEQX 94240, AEQX 94241, AQEX 94285 and AEQX 94286.

A short summary of the document to appear in the index as follows:

Memorandum of Lease

The fee of \$41.00 can be charged to our account.

Kindly return a stamped copy of the attached document to the undersigned at your earliest convenience.

Should you have any questions, please do not hesitate to contact me at 415.616.3427 or at rwarners@atel.com.

Sincerely,

Renette F. Warner
Senior Contract Administrator

/rfw

Attachment

c:\users\rmc\appdata\local\temp\temp\legal-428436-v1-letter_to_surface_transportation_board.doc

YEAR BUILTPage 2 of 4

22

Page 3 of 4

22

BETHLEHEM STEEL CORP	AEQX90098	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90099	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90100	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90101	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90103	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90104	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90105	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90106	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90107	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90108	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90109	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90110	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90111	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90112	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90113	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90114	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90115	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90116	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90117	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90118	YR BUILT: 1990
BETHLEHEM STEEL CORP	AEQX90119	YR BUILT: 1990
FREIGHT CAR AMERICA	AEQX94240	YR BUILT: 2002
FREIGHT CAR AMERICA	AEQX94241	YR BUILT: 2002
FREIGHT CAR AMERICA	AEQX94285	YR BUILT: 2006
FREIGHT CAR AMERICA	AEQX94286	YR BUILT: 2006

22